

DEPARTMENT OF THE ARMY  
Omaha District, Corps of Engineers  
215 North 17th Street  
Omaha, Nebraska 68102-4978

DM 37-345-1

CEMRO-RM-B/CEMRO-CD-C  
CEMRO-ED-MA/CEMRO-RE-P

Memorandum  
No. 37-345-1

1 May 1990

Financial Administration  
REQUESTING AND CONTROLLING MILITARY FUNDS

1. Purpose. This memorandum prescribes procedures and responsibilities in connection with requesting, controlling, and administering all military funds in the Omaha District.
2. Applicability. It is applicable to specific offices and elements of the Omaha District.
3. References.
  - a. AR 37-20
  - b. ER 37-2-10
  - c. ER 37-3-7
  - d. ER 415-3-7
  - e. ER 415-4-41
  - f. ER 415-35-1
  - g. ER 415-345-10
  - h. ER 415-345-42
4. General. District Office staff elements, and Field Offices engaged in military construction are responsible for effecting fund control procedures as stated in subsequent paragraphs of this memorandum.
5. Responsibility. Responsibility for control of funds are assigned as follows:
  - a. The Chief, Budget and Manpower Branch is responsible for the establishment of the necessary controls to assure that the use of funds is within the limits described on authorizing documents and statutory, or administrative regulations.
  - b. The technical elements are responsible for maintaining the integrity of the type and fiscal year of funds cited on their contracts and effective control of funds issued for accomplishment of their functions.
  - c. The technical elements are responsible for establishing these operational controls and performing funds management necessary to assure obligation/expenditure limits for assigned and approved program work are not exceeded.
  - d. Resource Management/Comptroller personnel are responsible for providing guidance in determining the appropriate type and fiscal year of funds for budgeted items, and accepting and approving program funds for overall defined and approved work.

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This memorandum supersedes DM 37-345-1 dated 1 Nov 88.

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e. Budget and Manpower Branch coordinates reviews of unobligated balances and in-house commitments of limited year appropriations with the technical elements. Requirements for unobligated balances of all military funds are continuously reviewed by Budget and Manpower Branch to assure excess funds are expeditiously returned to the user. Budget and Manpower Branch receives and distributes all funds/directives and requests revocation of reimbursable funds. One-time reports and requests for information from the funding agencies are processed as follows:

(1) Budget and Manpower Branch provides all accounting and budgetary data to the technical elements.

(2) Technical elements provide justification along with technical data.

(3) Budget and Manpower Branch assembles all data and replies to requesting agency.

f. The Military Section of the Finance and Accounting Branch is responsible for recording commitments and obligations and certifying availability of funds.

6. Control of Funds.

a. Each technical element maintains control over funds allocated to it. No office will make charges against funds controlled by another office without prior written authority from the controlling office. At the time reimbursable orders for construction/design/real estate are received, a preliminary Current Working Estimate (CWE) is provided Budget and Manpower Branch by the appropriate technical element.

(1) Construction Division.

(a) At time of bid opening of a construction project, Construction Division will calculate a CWE based upon the low bid, indicating estimated cost for each applicable cost account. The CWE will be provided to the Engineering Management Branch, Missouri River Division, for request of direct or reimbursable funds respectively.

(b) A separate CWE will be maintained for projects as outlined in ER 415-345-42. A copy will be furnished to the Field Office; Engineering Division; and Military Section of the Finance and Accounting Branch. Military Section will review the CWE as a check of obligations.

(c) A copy of the CWE on all final costs will be furnished to the Budget and Manpower Branch.

(d) In addition, controls will be maintained to assure established Supervision and Inspection (S&I) budgets are not exceeded. Controls maintained should be reconciled monthly with S&I costs as reported in Columns 2 through 6 of the Omaha District, Construction Program 26D Report for Supervision and Administration, which is prepared and distributed by the Finance and Accounting Branch. Significant differences should be reported to the Finance and Accounting Branch.

(2) Field Offices.

(a) Field Offices and/or District elements incurring other direct costs, such as labor (82105) must ascertain that funds are budgeted on ENG Form 3013 prior to incurring cost.

(b) Other costs properly chargeable to the project that have not been budgeted on ENG Form 3013, such as purchase orders (82005), must be established on ENG Form 3013 by Construction Division prior to incurring obligations.

(c) An estimate in the form of a schedule will be prepared to indicate amount of contract to be costed per fiscal year. Construction Division will use this schedule to estimate inhouse costs needed per fiscal year, to allow efficient revocation of limited year funds.

(3) Engineering Division.

(a) Obligations on Architect/Engineer contracts will be checked by the Military Section of Finance and Accounting Branch at the time the ENG Form 93 is processed.

(b) Engineering and Design after award funds provided by Construction Division will be controlled by utilizing a copy of the CWE also provided by Construction Division.

(4) Real Estate Division.

(a) ENG Form 3013 is prepared for all funds for acquisition/disposal. ENG Form 3013 will be maintained showing current estimated costs for each appropriate Corps of Engineers Management Information System (COEMIS) workcode, with a copy to Military Section of Finance and Accounting Branch. Military Section will review ENG Form 3013 as a check of obligations. A copy of ENG Form 3013 on all final costs will be furnished to the Budget and Manpower Branch.

(b) Funds for administrative work effort (in-house labor) will be obligated monthly by memorandum to Military Section. Real Estate Division will assure that costs do not exceed obligations.

(c) Leases will be obligated monthly by "Reserve Funds Report." Military Section will assure that payments do not exceed obligations.

b. A memorandum will be prepared monthly by each technical element listing jobs identified by COEMIS workcodes that are closed during the month. A copy will be sent to Military Section of the Finance and Accounting Branch to assure that the workcodes are dropped from COEMIS system at the end of the fiscal year. A copy will be furnished the Budget and Manpower Branch.

7. Request for Funds.

a. Additional funds will be requested by the appropriate technical element. A copy of the request will be furnished to the Budget and Manpower Branch. Budget and Manpower Branch will request Program 7 and Program 9 funds.

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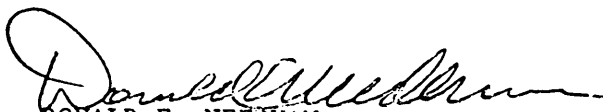
b. Requests for interim adjustments in Air Force design (P313) bulk allotment funds will be made by Engineering Division in accordance with ER 415-4-41.

c. Technical elements will prepare revoking directives as required. Copies of directives prepared for Headquarters, U.S. Army Corps of Engineers (HQUSACE) approval will be furnished to Finance and Accounting Branch and Budget and Manpower Branch. Automated directives prepared by HQUSACE will be received and distributed by Budget and Manpower Branch.

8. Overruns. An overrun of any item shown on a "Partial Pay Estimate" will be obligated at the time the Pay Estimate is paid, even though there are compensating underruns or the total amount paid is less than the contract amount. Construction Division will be advised of any and all overruns as soon as they become apparent to the Field Office. No Pay Estimate showing a quantity in excess of the quantity established in the contract will be submitted for payment without prior clearance for funds from Construction Division. In the event an underrun becomes final, Construction Division will be advised immediately in order that funds can be deobligated and made available for other purposes.

9. Final Costs. The Final Contract Pay Estimate should be submitted as soon as possible after acceptance of the work by the using agency so that the contract can be closed. Final costs pertaining to any contract or line item for purchase orders, as-built drawings, etc., should be reported to Finance and Accounting Branch by all offices within thirty (30) days after Final Contract Pay Estimate has been submitted so that financial completion and closeout of the line item may be made.

FOR THE COMMANDER:

  
DONALD E. NEEDHAM  
LTC, Corps of Engineers  
Deputy Commander

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